FORM CD-3 055

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# **APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE & RENEWAL**

FOR DRAUSE ONLY

LICENSE REQUIRED BEFORE OPERATING

	Be sure to read instr	E REQUIRED BEFORE OPERATING uctions on reverse side before filling fee must accompany this application	out this form.	License Number	
		newal License #		Date Issued	
	TYPE OR PRINT CLEARLY				
1	SINESS NAME			Filing Requirements	
2	NAME OF ENTITY (IF INDIVIDUAL, PRINT LAST NAME, FIRST NAME)			\$5.00 FEE	
3	MAILING ADDRESS				
4	MAILING ADDRESS CONTINUED	ESS CONTINUED			
5	CITY OR TOWN	STATE ZIP CODE			
ь 6а	Type of Legal Organization: (1) Proprietorship	(2) Corporation (3) Pa	artnership (4) Fi	duciary 5 Non-Profit	
	LLC Taxed as: (1) Proprietorship			ther 6(a) or 6(b) but not both.	
	Federal Employer Identification Number of the above operation: <b>FEIN</b> (Do Not Enter SSN Here)				
	If you have not entered an FEIN on line 7 above, under what social security number or department identification number will your business taxes				
	this operation be filed? SSN:	or DIN: NL		mber will your business taxes it	
9 List individual owner, partners, members or managing member (see instructions) or president and treasurer:  PRINT NAME  SOCIAL SECURITY NUMBER  RESIDENCE ADDRESS					
			The state of the s		
TI	TLE		CITY/TOWN, STATE, ZI	IP CODE	
PR	INT NAME	SOCIAL SECURITY NUMBER RESIDENCE ADDRESS			
TI	TLE	CITY/TOWN, STATE, ZIP CODE			
PR	INT NAME	SOCIAL SECURITY NUMBER RESIDENCE ADDRESS			
TITLE		CITY/TOWN, STATE, ZIP CODE		ID CODE	
			CITY/TOWN, STATE, ZI	IP CODE	
10	Contact Person if other than above PRINT NAME		TITLE		
11	Business # ( ) Residence To	elephone # ( )	Cellular #	( )	
12	2 Physical Business Address in NH STREET, CITY, ZIP CODE				
13	roposed opening date (Required) for new application) 14 Type of business activity				
15	Check here if you serve Food Alcoholic Beverages Number of Seats in Restaurant and/or Lounge				
16	6 Check here if you rent Sleeping Accommodations Function Rooms Number of Rooms Number of Seats in Function Room				
17	7 Check here if you are requesting permission to file returns on a seasonal basis (less than twelve returns per year).				
	If yes what months will the business operate?				
18	rior business name Prior Owner(s)				
FOR DRAUSE ONLY  I hereby certify that the above given information is true and correct and in conformity with applicable state laws.				icable state laws.	
	SIGNATURE (IN INK) OF TAXPAYER  DATE  Make checks payable to State of New Hampshire				
	PRINT SIGNATORY NAME & TITLE		NH DRA  MAIL COLLECTION DIV  TO: PO BOX 454  CONCORD, NH 0		

# CD-3

# NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE & RENEWAL (RSA 78-A:4)

GENERAL INSTRUCTIONS

### WHO MUST FILE

Each operator shall obtain a license from the Department for each place of business within the state where it operates a hotel, sells taxable meals, or rents motor vehicles. The license remains valid until the business ceases operation, a change in ownership occurs, the license is revoked or suspended by the Department or the license expires. The license shall be conspicuously posted in a public area upon the premises to which it

### WHEN TO FILE

A New Hampshire Meals & Rentals Tax License must be obtained prior to the start of business and renewed by June 30 of each odd-numbered year. File this form at least 30-days prior to the start of business or the expiration date, of the existing license.

### WHERE TO FILE

Mail to: NH DRA, PO Box 454, Concord, NH 03302-0454.

### LICENSE FEE

The fee for an original license or timely license renewal is \$5. The fee shall be paid with the license application. Make check or money order payable to the STATE OF NEW HAMPSHIRE.

If you have any questions regarding the Meals and Rentals Tax, the TELEFILE System or the E-FILE System, Central Taxpayer Services is available between 8:00 am and 4:30 pm, Monday through Friday (603)

### **ELECTRONIC FILER**

Any operator that does not choose to file electronically shall forfeit any amounts retained pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with under \$25,000 in meals and rentals taxable revenue in the prior calendar year.

Incomplete applications will be returned to the applicant and will result in a delay in issuing. Some common omissions/errors are:

- Application is incomplete or illegible
- The application is not signed
- Missing payment
- Entering the president's name rather than corporation name on

### **REQUEST TYPE**

Check the appropriate box to indicate if this is an application for a new license or a renewal of an existing license. If this is an application for renewal, provide your current six digit license number issued by the Department.

### LINE 1

Type or Print Business/Trade Name.

Type or Print the business entity name (Corporation, Partnership, or Proprietor's Name). If individual, print last name, first name.

### LINE 3

Type or Print the mailing address - abbreviate when possible.

Type or Print the Post Office Box, Rural Route number, etc.

Type or Print the City or Town, State and Zip code.

Check the type of legal organization if other than a Limited Liability Company (LLC).

### LINE 6b

If this operation is a Limited Liability Company (LLC) show whether the entity is taxed as a proprietorship, corporation or partnership.

Type or print the Federal Employer Identification Number. If applied for, enter "applied for" and notify the Department when received.

### LINE 8

Type or print the Social Security Number or Department Identification Number (DIN) under which your business taxes for this operation will be

### LINE 9

List the names, titles, social security numbers and home addresses of the individual owners (Proprietorships), partners (Partnerships), members/ managing members (Limited Liability Companies), president/treasurer and anyone else in a managerial capacity (Corporations). If additional space is needed, attach a schedule detailing the same information. A managing member is an owner who is actively involved in the daily operations of the Limited Liability Company.

### **DISCLOSURE OF SSN:**

Disclosure of your Social Security Number is mandatory under Department of Revenue Administration Rule 708.04(c)(5). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. 405(c)(2)(C)(i). The tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for the administration of the states in accordance with compacts for the exchange of information other states in accordance with compacts for the exchange of information, and as otherwise authorized by NH RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.

### LINE 10

Enter the designated person to contact regarding licensing, returns, or payments with a telephone number if different than the number on line

Provide the business, residence and cellular telephone numbers.

Type or Print the actual address where the business is located. For example, "1 Main St., Manchester, NH".

Enter the proposed opening date of the business. NOTE: This license is required prior to commencing operations.

Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent and caterer, etc.). Note: If catering is provided, as well as other business activities a separate license is required for the catering.

Check all applicable items served by this business. Indicate number of seats in restaurant and/or lounge.

### **LINE 16**

Check appropriate box(es) to indicate if the business provides sleeping accommodations (indicate number of rooms), function rooms (indicate number of seats), or motor vehicle rentals.

### LINE 17

If this is a seasonal business indicate the months it will be operated. If the operator desires to file tax returns on a seasonal basis that is less than twelve returns per year, check the appropriate block. Monthly filing will be required unless seasonal permission is granted. A return is required for each month of the filing status, whether there is tax due or not.

In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).

### **SIGNATURE**

The signature and title, in ink, of the person who is certifying the application information is required on all forms. You certify that the given information is true and correct and in conformity with applicable state laws.